

**TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE**



FISCAL NOTE

HB 2091 - SB 1975

March 22, 2011

SUMMARY OF BILL: Exempts from property taxes temporary easements or rights-of-way granted to governmental entities or contractors by a private landowner during a period of construction.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- According to the Comptroller, rights-of-way are not currently assessed for property taxes. Exempting temporary easements from taxes during a construction period will not result in a significant fiscal state or local impact.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink, reading "James W. White".

James W. White, Executive Director

/agl